

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF TEXAS  
SAN ANTONIO DIVISION**

<b>IN RE:</b>	<b>§</b>
	<b>§</b>
<b>KRISJENN RANCH, LLC</b>	<b>§</b>
	<b>§</b>
	<b>CASE NO. 20-50805</b>
	<b>§</b>
	<b>Chapter 11</b>
<b>Debtors</b>	<b>§</b>
	<b>Jointly Administered</b>

**LIMITED OBJECTION OF UVALDE COUNTY TAX OFFICE TO THE DEBTOR'S  
MOTION TO APPROVE SALE OF REAL ESTATE ASSET FREE AND CLEAR OF  
ALL INTERESTS PURSUANT TO 11 U.S.C. SEC. 363(b) AND (f)  
(Related to document #139)**

**TO THE HONORABLE RONALD B. KING  
UNITED STATES BANKRUPTCY JUDGE:**

COMES NOW Uvalde County Tax Office (“Uvalde County”), secured creditor and party in interest and file this Limited Objection to the Debtor’s Motion to Approve Sale of Real Estate Asset Free and Clear of All Interests Pursuant to 11 U.S.C. Sec. 363(b) and (f) (the “Sale Motion”) and the proposed order to the sale motion (the “Proposed Sale Order”), and respectfully shows as follows:

Background

1. Uvalde County is a political subdivision of the State of Texas, authorized and required by the Texas Constitution and laws to levy and collect taxes on taxable personal and real property within their boundaries, in order to operate and discharge their public purposes.
2. Uvalde County filed a secured pre-petition tax claim or tax years 2020 (the “Tax Claim”). These claims are secured by tax liens on the tangible personal property of the Debtor within their taxing boundaries (the “Tax Liens”). The Tax Liens attach to the taxpayer’s property on January 1 of each tax year.

3. The Tax Liens are superior to any other secured claim in this case as provided by Article VIII, Section 15 of the Texas Constitution, and Sections 32.01 and Section 32.05(b) of the Texas Property Tax Code.

4. The tax liens for the tax year 2021 attached to the Debtor's assets on January 1, 2021 and become due when billed. Under state law, the 2021 taxes are the responsibility of the party that owned the property on January 1, 2021.

Limited Objection to Sale Motion and Proposed Sale Order

5. The 2021 tax are to be prorated with the Purchasers responsible for paying all the 2021 taxes, therefore the Tax Liens for the 2021 tax year that attached on January 1, 2021 should remain attached the assets until the 2021 taxes are paid in full. Removing the Tax Liens under these circumstances would leave Uvalde County with no recourse for collection against the assets should the taxes not be paid by the Purchasers.

6. Inclusion of the language below would resolve this objection.

*The statutory liens of Uvalde County Tax Office are specifically retained by Uvalde County Tax Office until the 2021 taxes are paid in full.*

Prayer

WHEREFORE, Uvalde County Tax Office respectfully request that a final order approving the Sale Motion provide for the retention of the 2021 tax liens on the Property and grant them such other and further relief as is just and proper.

Dated: August 6, 2021

Respectfully submitted,

PERDUE, BRANDON, FIELDER,

COLLINS & MOTT, L.L.P.  
Attorneys for Uvalde County Tax Office  
1235 North Loop West, Suite 600  
Houston, Texas 77008  
(713) 862-1860 (phone)  
(713) 862-1429 (fax)

/s/ Melissa E. Valdez  
Melissa E. Valdez  
Texas Bar No. 24051463

**CERTIFICATE OF SERVICE**

I do hereby certify that a true and correct copy of the foregoing Limited Objection has been sent to the parties listed below by the method indicated on this the 6<sup>nd</sup> day of August 2021.

**COUNSEL FOR DEBTORS**

Ronald J. Smeberg  
The Smeberg Law Firm, PLLC  
2010 W Kings Hwy  
San Antonio, TX 78201-4926  
(210) 695-6684  
Fax : (210) 598-7357  
Email: ron@smeberg.com

And all other parties via CM/ECF-enotice.

/s/Melissa E. Valdez  
Melissa E. Valdez